

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE SIXTH DAY OF SEPTEMBER
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

-
WRIT PETITION No.17735 of 2007

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Between:

**M/s.Link Well Electronics Limited,
Secunderabad.**

..... PETITIONER

and

**1.The Commercial Tax Officer,
Hyderabad and another.**

.....RESPONDENTS

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The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Ramesh Ranganathan

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Writ Petition No.17735 of 2007

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Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Heard the learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage. Counter has been filed.

Revision proceedings were initiated by the second respondent-Deputy Commissioner against the petitioner and a show cause notice was given which was received by

the petitioner on 23-06-2007. The petitioner was given fifteen days time to file his reply. According to the petitioner, he made an application seeking extension of time till 30th July, 2007 before the first respondent-Commercial Tax Officer on 05-07-2007. But this application was wrongly left with the first respondent-Commercial Tax Officer, whose office is situated in the same building in which the office of the second respondent-Deputy Commissioner is also situated. Realizing this mistake, the petitioner moved another application before the second respondent-Deputy Commissioner on 25th July, 2007. But the second respondent-Deputy Commissioner had already passed the impugned order on 18th July, 2007 and served the order on the petitioner on 25th July, 2007.

The learned Counsel for the respondents submits that by the time the petitioner's application dated 25th July, 2007, was received, the impugned order had already been passed and served.

In any case, the impugned order had been passed on 18-07-2007. The second respondent-Deputy Commissioner might have also not waited till 30th July, 2007 as the revision had to be decided before 30th July, 2007 in view of the limitation. Since the petitioner has suffered because of the mistake committed by him in making an application before the appropriate authority, we feel that in

the interest of justice he may be given an opportunity of being heard before a fresh order is passed.

Accordingly, the Writ Petition is allowed and the impugned order dated 18-07-2007 is set aside. The petitioner is permitted to file his reply before the second respondent-Deputy Commissioner on or before 13th September, 2007. The second respondent-Deputy Commissioner shall fix a date for hearing and dispose of the matter on the same date after hearing the petitioner. No request for adjournment on behalf of the petitioner shall be entertained by the second respondent-Deputy Commissioner. The petitioner shall also not take any objection as to the limitation. No costs.

(Bilal Nazki, J)

6th September, 2007

(Ramesh Ranganathan, J)

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